With Hard-Pegging Of Nodes With Dependencies Implemented In A Relational Database ", the

disclosure of which is incorporated herewith in its entirety."

IN THE CLAIMS:

Claims 1, 3, 5,11-13 and 17-18 have been amended as follows:

1. (Amended) A computer implemented actual costing method for collecting and presenting an actual cost of performing an activity, comprising the steps of:

collecting actual costs of performing a job, manufacturing an item and/or purchasing an item in carrying out the activity,

creating a unique cost source identifier for each collected actual cost and storing the collected actual cost therein;

associating each unique cost source identifier to the activity; and

implementing a selected accounting costing method for actual cost collection and a selected accounting costing method for actual cost presentation based upon the stored cost source identifiers, the selected accounting costing method for actual cost collection being independent of the selected accounting costing method for cost presentation.

3. (Amended) The method of claim 1, wherein a new unique cost source identifier is created upon each occurrence of a transaction that affects the actual cost of carrying out the activity.

5. (Amended) The method of claim 1, wherein a new unique source identifier is assigned at least each time a job is performed in carrying out the activity, contemporaneously with a performance of the job.

11. (Amended) The method of claim 1, further comprising the step of storing a standard cost within the cost source identifier when an actual cost of one of a job performed and an item manufactured in carrying out the activity is unknown.

12. (Amended) A computer system to compute an actual cost of performing a-an activity from collected actual costs incurred in carrying out the activity, comprising:

at least one processor;

at least one data storage device;

a plurality of processes spawned by said at least one processor, the processes including processing logic for:

collecting actual costs of job performed, an item manufactured and an item purchased in carrying out the activity,

creating and storing, in said at least one data storage device, a unique cost source identifier for each of the collected actual job, and manufacturing and purchasing costs, each cost source identifier including at least a collected actual cost;

associating each unique cost source identifier to the activity; and

processing each stored unique cost identifier to implement a selected accounting method for actual cost collection and a selected accounting method for actual cost presentation based upon the stored unique cost source identifiers, the selected accounting method for actual cost collection being independent of the selected accounting method for cost presentation.

13. (Amended) The computer system of claim 12, further comprising processing logic for organizing the stored cost source identifiers in a hierarchical structure modeled on the activity.

17. (Amended) A machine readable medium having stored thereon data representing sequences of instructions which, when executed by a computer system, causes said computer system to perform the steps of:

collecting, in substantially real time, an actual cost of each of a plurality of constituent items or operations affecting a cost of performing an activity;

assigning each collected actual cost to a unique logical structure associated with a corresponding one of said items or operations;

storing each unique logical structure to create an organization of unique logical structures configured to allow the actual cost of the activity to be ascertained at any stage of a performance thereof.

18. (Amended) The machine readable medium of claim 17, further comprising sequences of instructions for performing the step of creating a new unique logical structure for each constituent item or operation that affects the cost of performing the activity.

REMARKS

The present preliminary amendment accompanies a CPA of application serial number 09/235,120 filed on even date herewith. Also filed concurrently with the present CPA and the present preliminary amendment is a request and the proper fee for a request for a one-month extension of time.